



Town of Easton

TOWN HALL - ASSESSOR'S OFFICE
225 CENTER ROAD
EASTON, CONNECTICUT 06612

PHONE (203) 268-6291
FAX (203) 268-4928
www.eastonct.gov

CLASSIFICATION OF LAND AS FARMLAND

GUIDELINES

1. Applicants must have been farming for a period of at least **ONE** year prior to application.
2. Applicant must supply proof of farming by submitting a copy of "Farm Page" of his/her Federal Income Tax Return (Schedule F). In absence of Schedule F must provide detailed ledger account of expenses incurred from Farm.
3. Applicant must file a Personal Property Declaration annually as a farming operation/business.
4. Applicant must have farming equipment on premises. **THERE MUST BE EVIDENCE OF A BONA-FIDE AGRIBUSINESS AND FARMING ACTIVITY ON PREMISES.**

FARM APPLICATION CHECK LIST

First time filers: If you meet the above criteria, use this checklist as a guide to ensure that you have everything you need to complete your New Farm Land application. Please be advised the Assessor may require additional information beyond what is described below. If you have any questions or concerns and for all other applicants, please contact the Assessor's Office at (203) 268-6291.

- ☐ Fully complete Page 1 of farm application (M-29) with every property owner's signatures on it.
- ☐ Map of property, specifying location and acreage of land that classification is being applied for.
- ☐ Itemized list of farm equipment and tools used for farming operations.
- ☐ Copy of last year's IRS Schedule F (Profit and loss statement from farming), or detailed account of expenses incurred.

First time filers/LEASING Land to Farmer: In addition to the items above, **also include** the following documents as described in the checklist below to complete the application process:

- ☐ Fully complete Page 2 of farm application (M-29) (with every property owner's (Lessor's) signatures and renter's (Lessee's) signatures).
- ☐ Copy of written lease agreement between the property owner and farmer.
- ☐ Copy of farmer's last year's IRS Schedule F (Profit and Loss statement from farming).

Applications must be filed with Assessor for verification between September 1st and October 31st. Persons seeking the farmland assessment must meet all of the above requirements. Incomplete applications or applications not meeting the above requirements will not be considered.

PA-490 Farmland Classification Information Sheet

“It is in the public interest to encourage the preservation of farmland, forest land and open space land in order to maintain a readily available source of food and farm products close to the metropolitan areas of the state, to conserve the state’s natural resources and to provide for the welfare and happiness of the inhabitants of the state.”

1. **Application (M-29) Filing Period: September 1 – October 31.** Applications that are incomplete or not filed within the prescribed time will not be accepted for PA 490 classification. (CGS 12-107c)
2. **The local Assessor is charged with determining what will or will not qualify as PA 490 Farmland.** (CGS 12-107c)
3. **The role of the farmland owner** is to keep the land in agricultural use in order to maintain the PA 490 classification. The landowner must complete and sign their forms as well as provide any supporting documentation that the Assessor requests which may include aerial photos or maps of the farming operation.
4. **“PA 490 classification cannot be granted for the mere ‘intent’ to farm. There must be evidence of a bona-fide agribusiness and farming activity.”**
5. New farmers may put forth expenses for the first several years without showing any profit. There is no specific income requirement to be considered under PA 490, but **hobby farming or farming for personal use is not considered eligible for PA 490.**
 - a. The Assessor may ask an applicant for proof of applicant’s agricultural endeavors such as financials, a business plan for the operation, or lease agreements. This is acceptable and may be beneficial for both parties in determining PA 490 farmland classification.
6. If a landowner is involved with an equine business, then they are a farmer. If the landowner has a horse only for pleasure, and not for some business related activity, the land use may not be valued as farmland.
7. Annual application for renewal is not required unless there is a change of use or land is sold or transferred; however, landowners will be responsible to **file a Personal Property Declaration with the Assessor’s office each year**, as well as provide a copy of their **Schedule F tax form.** (CGS 12-91d)
8. **If land classified as farmland is sold or transferred within the first ten years of being classified and the record owner who classified the property has owned the land for less than ten years, then an additional conveyance tax is applicable to the total sale price of such land.** (CGS 12-504c)

“The key question that each Assessor must consider is whether the total tract or a portion thereof was actually put to agricultural use on the assessment date and whether agriculture / farming is the major use of the land in question is as opposed to being secondary or incidental to other uses such as residential.”

For further questions regarding the PA 490 Farmland classification please visit the Connecticut Farm Bureau website: www.cfba.org/pa490guide.htm

References: Connecticut General Statutes Sec. 12-107a – 12-107d, 12-504a – 12-504h, 12-91; Town Ordinance Chapter 430 Article III Farm Tax Exemption.



Town of Easton - Assessor's Office
225 Center Road, Easton, CT 06612
(203) 268-6291 www.eastonct.gov

PA 490 Supplemental Information

Property: _____

Applicant: _____

Business Name DBA: _____

Productivity: _____
(if haying how many cuts per year)

Year Business Started: _____

Equipment Used: _____

Describe your Farming Operation: _____

Additional supporting documents:

- _____ Financial Statement
- _____ Farm Business Plan
- _____ Personal Property Declaration
- _____ Farm Tax Exemption Certificate
- _____ Invoices/Bills for Farming Activity
- _____ Receipts from Sales of product
- _____ Map Identifying layout/use of farm
- _____ Schedule F from most recent tax return
- _____ Soil Maps
- _____ Copy of Lease if you are leasing your land to a third party
- _____ Original Application if this is a renewal

We may require some, or all of the above documents to help in determining your qualification for the classification. Please submit all that you can provide.



APPLICATION TO THE ASSESSOR FOR CLASSIFICATION OF LAND AS FARM LAND

Declaration of policy: it is hereby declared that it is in the public interest to encourage the preservation of farm land, forest land and open space land in order to maintain a readily available source of food and farm products close to the metropolitan areas of the state, to conserve the state's natural resources and to provide for the welfare and happiness of the inhabitants of the state [and] that it is in the public interest to prevent the forced conversion of farm land, forest land and open space land to more intensive uses as the result of economic pressures caused by the assessment thereof for the purposes of property taxation at values incompatible with their preservation as such farm land, forest land and open space land.

FILE A SEPARATE APPLICATION FOR EACH PARCEL. PLEASE PRINT. COMPLETE ALL SECTIONS. SEE REVERSE SIDE OF THIS FORM. ATTACH ANY ADDITIONAL PAGES.

☐ NEW APPLICATION

☐ UPDATE APPLICATION (EXCEPTED TRANSFERS ONLY)
ATTACH EXPLANATION.

☐ ACREAGE CHANGE
ATTACH EXPLANATION

☐ USE CHANGE
ATTACH EXPLANATION

NAME OF ALL OWNERS	MAILING ADDRESS

CONTACT PERSON'S NAME	CONTACT PERSON'S TELEPHONE NUMBER	CONTACT PERSON'S E-MAIL ADDRESS
TYPE OF FARMING OPERATION	EQUIPMENT USED IN THE FARM OPERATION	TOTAL GROSS INCOME DERIVED FROM FARM OPERATION

PROPERTY LOCATION:	OWNER'S ACREAGE ESTIMATE <small>THIS TOWN ONLY</small>	ASSESSOR'S ACREAGE ESTIMATE	ASSESSOR'S USE VALUE PER ACRE	USE ASSESSMENT
TOTAL ACREAGE THIS PARCEL THIS TOWN ONLY:				
TILLABLE A: Excellent (shade tobacco and ball and burlap nursery, crop land)				
TILLABLE B: Very good (binder tobacco, vegetables, potatoes, crop land)				
TILLABLE C: Very good, quite level (corn silage, hay, vegetables, potatoes, crop land)				
TILLABLE D: Good to fair, moderate to considerable slopes (hay, corn silage, rotation pasture, crop land)				
ORCHARD: Well-maintained trees for the purpose of bearing fruit				
PERMANENT PASTURE: Grazing for livestock, not tilled land				
WOODLAND: Woodland in a farm unit				
WASTELAND: Swamp/ledge/scrub				
TOTAL			TOTAL	

PLEASE ATTACH A SKETCH OF YOUR FARM SHOWING THE LOCATION AND NUMBER OF ACRES IN EACH FARM USE

OWNER'S AFFIDAVIT (ALL OWNERS MUST SIGN)

I DO HEREBY DECLARE under the penalty of false statement that the statements made herein by me are true according to the best of my knowledge and belief, and that I have received and reviewed § 12-504a through 12-504e, inclusive of the Connecticut General Statutes concerning a potential tax liability upon a change of ownership or use of this property.

OWNER'S SIGNATURE

DATE SIGNED

OWNER'S SIGNATURE

DATE SIGNED

OWNER'S SIGNATURE

DATE SIGNED

ASSESSOR'S VERIFICATION SECTION

ACQUISITION DATE	DATE RECORDED	VOLUME/PAGE	MAP/BLOCK/LOT	TOTAL ACREAGE	TOTAL ACREAGE CLASSIFIED

APPLICATION APPROVED: ☐ YES; AS NOTED ABOVE ☐ NO; REASON: _____

ASSESSOR

DATE



THIS SECTION MUST BE COMPLETED **ONLY IF** THE ACREAGE ON THE REVERSE SIDE OF THIS APPLICATION IS LEASED OR RENTED.

I, _____ residing at _____
NAME OF LESSEE/RENTER STREET NUMBER STREET NAME TOWN ZIP CODE

DO HEREBY DECLARE under penalty of false statement, that I am leasing/renting for farm purposes, the land at

STREET NAME TOWN STATE ASSESSOR'S MAP AND PARCEL

pursuant to a written lease or agreement that I entered into on _____ with _____
DATE AGREEMENT WAS SIGNED

OWNER'S NAME STREET NUMBER STREET NAME TOWN/CITY STATE ZIP CODE

Such lease/rental commences on _____ and terminates on _____
MONTH/DATE/YEAR MONTH/DATE/YEAR

The lease/rental amount is \$ _____ per ☐ acre ☐ month ☐ year.

SIGNATURE OF LESSEE/RENTER

DATE SIGNED

APPLICANT FILING INFORMATION: APPLICATION TO THE ASSESSOR FOR CLASSIFICATION OF LAND AS FARM LAND

The term "farm land" means any tract or tracts of land, including woodland and wasteland, constituting a farm unit.

In determining whether land is farm land, the assessor shall take into account, among other things, the acreage of such land, the portion thereof in actual use for farming or agricultural operations, the productivity of such land, the gross income derived therefrom, the nature and value of the equipment used in connection therewith, and the extent to which the tracts comprising such land are contiguous.

An application for farm land classification must be filed on this form, as prescribed by the Commissioner of the Department of Agriculture, pursuant to §12-107c (b) of the Connecticut General Statutes.

The property owner (or owners) must complete this form and file it with the assessor of the town where the farm land is situated. If there is more than one owner, each must sign the application. The filing period is between September 1st and October 31st, except in a year in which a revaluation of all real property is effective, in which case the filing deadline is December 30th.

Failure to file in the proper manner and form is considered a waiver of the classification under §12-107c(c) of the Connecticut General Statutes.

A separate application must be filed for each parcel of land.

You are responsible for contacting the assessor to update your application if there is a change in use, acreage or ownership of this property after the assessor approves its classification.

If there is a change of use or a sale of the classified land, the classification ceases (pursuant to §12-504h of the Connecticut General Statutes) and you may be liable for an additional conveyance tax.

Please review the attached copies of the statutes concerning the imposition of this tax (§12-504a through §2-504e, inclusive, of the Connecticut General Statutes).

Please be advised that the assessor may require information in addition to that contained in this application in order to make a determination regarding classification.

INSTRUCTIONS FOR THE ASSESSOR:

Forward a completed copy of this application and a copy of the property record card (a.k.a., field card) to the applicant.

Forward a copy of the above lease/rental statement to: CONNECTICUT DEPARTMENT OF AGRICULTURE
 BUREAU OF AGRICULTURAL DEVELOPMENT AND RESOURCE CONSERVATION
 165 CAPITOL AVENUE, ROOM 127
 HARTFORD, CT 06106